IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE TWENTY EIGHTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 1919 of 1997

Between:

M/s VST Industries Limited, Azamabad, Hyderabad rep. By its Director & Secretary, Sri S. Thirumalai.

..... PETITIONER

AND

1. The Commercial Tax Officer, Musheerabad Circle, Hyderabad.
2. Government of Andhra Pradesh rep. By Principal Secretary, Revenue Department, Hyderabad.
3. Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ, direction or order declaring Section 5B(2) of the APGST Act as unconstitutional and void and call for the records relating to and quash the penalty show cause notice issued by the first respondent dated 26.12.1996 issued in G.I.No. Nil/94-95 (APGST) or to pass such further order.

Counsel for the Petitioner:MR.S.KRISHNA MURTHY

Counsel for the Respondents: Special S.C for Commercial Taxes

The Court made the following

ORDER: (per the Hon'ble Sri Justice Bilal Nazki.J)

Heard learned counsel for the parties.

The show cause notices issued in regard to four years were challenged by the petitioner by four writ petitions. Three writ petitions have already been disposed of by this Court. Since the controversy in this case and in those cases is same, on facts as well as on law, therefore, we dispose of this writ petition in terms of the order passed in W.P.No.1920 of 1997, which was passed based on the Judgment in *State of Andhra Pradesh v. Hyderabad Chemicals Supplies Limited, Hyderabad*.

Following the said Judgment, the writ petition is allowed. No order as to costs.

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(BILAL NAZKI, J)

_____ (S. ANANDA REDDY, J)

Date: 28.10.2004

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To

1. The Commercial Tax Officer, Musheerabad Circle, Hyderabad.
2. Government of Andhra Pradesh rep. By Principal Secretary, Revenue Department, Hyderabad.
3. Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.
4. Two CCs to the Spl. S.C for Commercial Taxes, High Court of A.P. (OUT)
5. Two CD copies.